

Exhibit C

Declaration of Jeffrey R. Manning, Sr.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	:	Chapter 11
	:	
WINC, INC., <i>et al.</i> , ¹	:	Case No. 22-11238 (LSS)
	:	
Debtors.	:	(Jointly Administered)
	:	
	:	
	:	
	:	
	:	
	:	

**DECLARATION OF JEFFREY R. MANNING, SR. IN SUPPORT OF APPLICATION
OF THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS AUTHORIZING
THE RETENTION AND EMPLOYMENT OF COHNREZNICK LLP AS FINANCIAL
ADVISORS AND COHNREZNICK CAPITAL MARKETS SECURITIES, LLC AS
INVESTMENT BANKER TO THE OFFICIAL COMMITTEE
OF UNSECURED CREDITORS *NUNC PRO TUNC* TO DECEMBER 20, 2022**

I, Jeffrey R. Manning, CTP declare the following under penalty of perjury:

1. I am a Managing Director of CohnReznick Capital Markets Securities, LLC (“CRC”) and am duly authorized to make this declaration (the “Declaration”). The facts set forth in this Declaration are personally known to me and, if called as a witness, I could and would testify thereto.

2. This Declaration is submitted in support of the application (the “Application”)² of the Official Committee of Unsecured Creditors (the “Committee”) for authorization to retain and employ CohnReznick LLP (“CohnReznick”) as financial advisors and CRC as investment banker

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtors’ federal tax identification number, are: Winc, Inc. (8960); BWSC, LLC (0899); and Winc Lost Poet, LLC (N/A). The Debtors’ mailing address for purposes of the chapter 11 cases is 1751 Berkeley Street, Studio 3, Santa Monica, CA 90404.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Application and/or the Initial Declaration.

to the Committee, effective as of December 20, 2022, for the entry of an order, pursuant to sections 327(a), 328 and 1107 of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2014 of the Federal Rules of Bankruptcy Procedures (the “Bankruptcy Rules”) authorizing the Committee to retain and employ CohnReznick as financial advisors and CRC as investment banker to the Committee, effective as of December 20, 2022, and to provide the disclosures required under section 327 of the Bankruptcy Code and Bankruptcy Rule 2014(a).

3. CRC is the independent affiliated investment bank of CohnReznick LLP and is a registered broker-dealer and a member firm of Financial Industry Regulatory Authority (“FINRA”).

Services to be Provided

4. In connection with the above-captioned Chapter 11 cases, the Committee has requested authorization to retain CohnReznick as its financial advisors and CRC as its investment banker.

5. CRC will provide investment banking support services to the Committee, including: (a) identifying strategies, opportunities, and issues relating to a sale of the assets of the Debtors; (b) advising the Committee on enterprise valuation; and (c) participating on the Committee’s behalf in negotiations with various stakeholders, as requested by the Committee.

6. The activities of CRC are separate and distinct from the work of CohnReznick’s consultants, and there is no overlap or redundancy. CRC will provide services to the Committee in accordance with its hourly rates, although in the event circumstances require CRC to expand into a full investment banking role, CRC reserves the right, with the Committee’s written approval, to petition the Bankruptcy Court for additional investment banking compensation.

Compensation

7. CRC's normal billing rates for the accounting and financial advisory services of the nature to be rendered to the Committee are as follows:

Title	Hourly
Managing Director, CTP	\$ 925
Director	\$ 670
Vice President	\$ 550
Senior Associate	\$ 400
Associate	\$ 325
Analyst & Other	\$ 150

CRC's hourly rates vary with the experience and seniority of the individuals assigned. The hourly rates of CRC are subject to periodic adjustments to reflect economic and other conditions. In the normal course of business, CRC revises its hourly rates on January 1 of each year. The Committee and CRC respectfully submit that such rates are reasonable in light of the quality and specialized nature of the services being provided and are consistent with the market. However, as a further accommodation, CRC has agreed to a blended cap of \$675.00 per hour of the normal hourly billing rates referenced herein.

8. The Committee and CRC understand that any compensation paid to CRC must be approved by this Court upon application consistent with the Bankruptcy Code, applicable Bankruptcy Rules or further Order of this Court. In addition, CRC will also seek reimbursement for actual and necessary out-of-pocket expenses incurred in connection with its engagement with the Committee in these Chapter 11 cases, which may include, but are not limited to, postage, overnight mail, courier delivery, transportation, computer assisted legal research, photocopying, outgoing facsimile transmissions, airfare, meals and lodging. Consistent with local practice,

nonworking travel time will be charged at half of actual time incurred. Expenses for actual costs incurred will be charged in accordance with the applicable Rules and Guidelines of this Court.

9. CRC did not receive a retainer with respect to its proposed representation of the Committee in these Chapter 11 cases. Additionally, no prepetition services were performed by CRC.

10. CRC intends to maintain detailed, contemporaneous time records and to apply to the Court for the allowance of compensation for professional services and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, and any additional procedures that may be established by the Court in these Chapter 11 cases. CRC has agreed to accept as compensation such sums as may be allowed by the Court and understand that interim fee and final fee awards are subject to approval by this Court.

11. CRC hereafter intends to apply to the court for allowances of compensation and reimbursement of expenses in accordance with the applicable provisions of the Bankruptcy Code, including, but not limited to Sections 330 and 331 of the Bankruptcy Code, the Bankruptcy rules, the Local Rules, and the Guidelines for Professional Compensation established by the Office of the United States Trustee, and further orders of this Court, for all services performed and expenses incurred after its retention date.

12. CRC intends to make reasonable effort to comply with the U.S. Trustee's requests for information and additional disclosures as set forth in the UST Guidelines in connection with the Application and any interim and final fee applications to be filed in these cases. The disclosures made herein are based exclusively on the facts and circumstances of the Chapter 11 Cases and CRC reserves the right to object to such requirements, or any other requirements contained in the UST Guidelines in future cases should it determine that it is appropriate to do so.

CRC's Disinterestedness

13. In connection with its proposed retention by the Committee in these Chapter 11 cases, CRC undertook a conflicts analysis process to determine whether it had any conflicts or other relationships that might cause it to hold or represent an interest adverse to the Debtors or might cause it to not be disinterested. Specifically, CRC obtained from the Debtors and/or its representatives the names of individuals and entities that may be parties-in-interest in these Chapter 11 cases that were reasonably made known to CRC by the Debtors. Such parties are listed on Schedule 1 attached hereto (the "Potential Parties in Interest"). CRC's review, completed under my supervision, consisted of a query of the Schedule 1 parties within an internal computer database containing names of individuals and entities that are present or former clients of CRC. Only individuals and entities that are party to active matters are considered in determining conflicts. In addition, an email is sent to all CRC's professionals inquiring of any potential connections with the Potential Parties-in-Interest.

14. If additional potential parties in interest are reasonably made known to CRC, it will review its connection with such parties and supplement this Declaration if additional information requiring disclosure is discovered.

15. The results of CRC's inquiry into the Potential Parties in Interest (or any of their known or apparent affiliates) are listed on Schedule 2 annexed hereto. Schedule 2 annexed hereto would have listed and would have included current and former clients as well as professionals with which CRC has worked with in the past. To the best of my knowledge and belief, any representation by CRC of an entity that would have been listed on Schedule 2 (or its known or apparent affiliates) was or is only on matters that are unrelated to the Debtors and these Chapter 11 cases. To the extent that CRC discovers or enters into any new, material relationship with

Potential Parties-in-Interest, it will supplement this Declaration. To the best of my knowledge and belief, CRC has not represented any Potential Parties in Interest in connection with matters relating to the Debtors, its estates, assets or business and will not represent other entities which are creditors of, or have other relationships to, the Debtors in matters relating to these Chapter 11 cases.

16. CRC, and its affiliates provide investment banking support services in many areas, including but not limited to identifying opportunities for a recapitalization or a sale of the assets of the many companies. As part of its diverse practice, CRC appears in numerous cases, proceedings and transactions that involve many different professionals, including attorneys, accountants, investment bankers and financial consultants, some of whom may represent claimants and parties-in-interest in the Debtors' Chapter 11 cases. Also, CRC has performed in the past, and may perform in the future, investment banking services for various attorneys and law firms, and has been represented by several attorneys and law firms, some of whom may be involved in these proceedings. In addition, CRC has in the past, may currently and will likely in the future be working with or against other professionals involved in this case in matters unrelated to the Debtors or these Chapter 11 cases. Likewise, certain such professionals who are retained in these Chapter 11 cases might have referred work to CRC. Based on my current knowledge of the professionals involved, and to the best of my knowledge, information, and belief, insofar as I have been able to ascertain after reasonable inquiry, none of these relationships constitute interests adverse to the Debtors in matters upon which CRC are to be employed, and none are in connection with these cases.

17. From time to time, CRC may have provided services, and CRC currently and likely in the future will continue to provide services, to certain creditors of the Debtors and various other parties adverse to the Debtors in matters wholly unrelated to these Chapter 11 cases. As described

herein, however, CRC has undertaken a detailed search to determine, and to disclose, whether it either is providing or has provided services to any significant creditor, equity security holder, insider or other Potential Parties-in-Interest in such unrelated matters.

18. In addition, CRC has previously appeared, currently appears and expects to appear in the future in cases unrelated to these Chapter 11 Cases before each of the Judges of the United States Bankruptcy Court for the District of Delaware and in which the attorneys, professionals and staff of the Office of the United States Trustee may be involved.

19. It is possible that certain CRC Personnel or CRC employees, principals, managing directors, board members, equity holders, or affiliates of any of the foregoing, may own interests in mutual funds or other investment vehicles (including various types of private funds) that own debt, equity securities, or other financial instruments, including bank loans and other obligations, of certain parties-in-interest in these matters. Typically, the holders of such interests have no control over investment decisions related to such investment funds or financial instruments. CRC's policy prohibits its employees from personally trading in the Debtors' securities.

20. Insofar as I have been able to ascertain through diligent inquiry, except as set forth below, neither I, CRC, nor any principal or professional employee of CRC have any connection with the Debtors, its creditors, any other party-in-interest, their current respective attorneys or professionals, the United States Trustee or any person employed in the office of the United States Trustee, nor do we hold or represent any entity having, an adverse interest in connection with the Debtors' Chapter 11 cases.

21. Neither I, CRC, nor any professional employee of CRC is related professionally to the Debtors, its creditors or any other party in interest herein or their respective attorneys in the matter for which CRC is proposed to be retained.

22. CRC has in the past worked with, continue to work with, and have mutual clients with certain law firms who may represent parties-in-interest in the cases. None of these engagements or relationships relate to these cases.

23. CRC has had, may currently have, and may in the future have commercial or professional relationships directly or indirectly with customers, competitors, and creditors of the Debtors. CRC has undertaken a detailed search to determine, and to disclose, whether it is performing or has performed services for parties in matters related to these cases.

24. CRC maintains a computer client database (the “Database”) containing the names of all of the firm’s current and former clients, and where practicable, known affiliates of and connections to those clients. The Database is systematically updated in the firm’s ordinary course of business and as the firm receives new matters. In connection with the preparation of this Declaration, I caused checks against the Database to be performed for the following people and entities, among others: (i) the Debtors and non-debtor affiliates, (ii) the List of Creditors with the Top 30 Largest Unsecured Claims, (iii) the Debtors’ secured lenders, (iv) interest holders of the Debtors, (v) cash management banks, (vi) litigation parties, (vii) utility companies (viii) the Debtors’ professionals, (ix) the Debtors’ directors and officers, and (x) other parties with significant interests, (collectively, the “Conflict Check Parties”).

25. Despite the efforts described above to identify and disclose CRC’s connections with parties-in-interest in the cases, and because the Debtors have numerous creditors and other relationships, CRC is unable to state with certainty that every client representation or other connection has been disclosed. If it discovers additional information that requires disclosure, CRC will file supplemental disclosures with the Court as promptly as possible.

26. To the best of my knowledge, CRC has not been retained to assist any entity or person other than the Committee on matters relating to, or in connection with, these cases. If this Court approves the proposed employment of CohnReznick as financial advisors and CRC as investment banker to the Committee, it will not accept any engagement or perform any services in the cases for any entity or person other than the Committee. CRC may, however, continue to provide professional services to, and engage in commercial or professional relationships with, entities or persons that may be creditors of the Debtors or parties-in-interest in the cases; provided, however, that such services do not and will not relate to, or have any direct connection with, these cases.

27. If any contested matter, adversary proceeding, other litigation, or other matter arising in the Debtors', Chapter 11 cases creates an actual conflict between the Committee and any of the parties that CRC may represent in matters unrelated to these Chapter 11 cases, the Committee will not be represented by CRC with respect to such matter.

28. I am not related or connected to and, to the best of my knowledge and information, no other professional of CRC is related or connected to (a) any United States Bankruptcy Judge for the District of Delaware or any of the District Judges for the District of Delaware, or (b) the U.S. Trustee, or any employee in the office thereof.

29. To the best of my knowledge, information and belief, CRC does not have or represent any interest materially adverse to the interest of the Debtors, or of any class of creditors or equity security holders of the Debtors, by reason of any direct or indirect relationship to, connection with, or interest in the Debtors. To the extent that any information disclosed herein requires amendment or modification upon CRC's completion of further analysis, or as additional information becomes available to it, a supplemental declaration will be submitted to the Court.

30. I understand there is a continuing duty to disclose any adverse interest and change of disinterestedness.

31. I understand that the Court's approval of the application is not approval of any proposed terms of compensation and under § 328(a), the Court may allow compensation on terms different from those proposed.

32. No promises have been received by CRC, or by an employee thereof, as to compensation in connection with these Chapter 11 cases other than in accordance with the provisions of the Bankruptcy Code.

33. CRC states pursuant to Rule 2016(b) of the Federal Rules of Bankruptcy Procedures that it has not shared, nor agreed to share (a) any compensation it has received or may receive with another party or person, other than with the principals of CRC, or (b) any compensation another person or party has received or may receive.

34. I am generally familiar with the Bankruptcy Code and the Bankruptcy Rules, CRC will comply with them, subject to the Orders of this Court.

35. I am not aware of anyone who objects to CohnReznick and to CRC's employment.

36. I shall amend this statement immediately upon my learning that (a) any of the within representations are incorrect or (b) there is any change of circumstances relating thereto.

Pursuant to 28 U.S.C. Section 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: Baltimore, Maryland
December 20, 2022



Jeffrey R. Manning

SCHEDULE 1

WINC, INC.

List of Potential Parties in Interest¹

¹ This list (and the categories contained herein) are for purposes of a conflicts check only and should not be relied upon by any party as a list of creditors or for any other purpose. As listing a party once allows our conflicts specialists to run a check on such party, we have attempted to remove duplicate entries where possible. Accordingly, a party that otherwise would fall under multiple categories is likely to be listed under only one category.

WINC. INC.

List of Potential Parties in Interest

Debtors

Winc, Inc. (d/b/a Club W, Inc.)
BWSC, LLC
Winc Lost Poet, LLC

Directors and Officers

Brault, Carol
DeLong, Patrick
Green, Erin
Joukovski, Laura
McFarlane, Geoffrey
Pinney, Alesia
Smith, Brian
Thompson, Mary Pat
Weng, Xiangwei

Significant Equity Holders

15 Angels II LLC
Bessemer Venture Partners VIII Institutional
L.P.
Bessemer Venture Partners VIII L.P.
CFJ Palate Holdings LLC
Cool Japan Fund Inc.
Deer VIII & Co. L.P.
Deer VIII & Co. Ltd.
Dream Catcher Investments
Dreamer Pathway Limited (BVI)
GoBlue Ventures LLC
McFarlane, Geoffrey
Rice Wine Ventures LLC
Sake Ventures LLC
Shining Capital Holdings II L.P.
Shining Capital Management III Limited
Shiningwine Limited (BVI)
Smith, Brian
Wahoowa Ventures LLC
Weng, Xiangwei

Debtors' Professionals

Canaccord Genuity Group, Inc.
Epiq Corporate Restructuring, LLC
RPA Asset Management Services, LLC
Young Conaway Stargatt & Taylor, LLP

Ordinary Course Professionals

Latham & Watkins LLP
Holland & Hart LLP

**Banks/Lenders/UCC Lien
Parties/Administrative Agents**

Banc of California, N.A.

**Material Vendors and Contract
Counterparties**

American Stock Transfer & Trust Company,
LLC
Artisan Brands, LLLP
Ascentis Corporation
Atelier Copain LLC (d/b/a Punchdown Cellars)
Avalara, Inc.
CompIntelligence, Inc.
CTF Clear Finance Technology Corp. (d/b/a
Clearco)
Eagles Stadium Operator, LLC
Field, Edward
Imperial Parking Industries Inc.
International Wines, Inc.
Konica Minolta Business Solutions U.S.A., Inc.
LangeTwins Wine Company, Inc.
Marketplace Selections, Incorporated
Miller Family Wine Company, LLC
National Merchants, Inc.
Oracle America, Inc.
Paypal, Inc. (d/b/a Braintree)
Philadelphia Eagles, LLC
Republic National Distributing Company, LLC
Synergy North America Inc.
T. Elenteny Holdings, LLC (d/b/a T. Elenteny
Imports)
Terravant Wine Company, LLC
Testany, Inc.
The Bacchus Group Inc.
Weibel Incorporated
Young's Market Company, LLC
Zendesk, Inc.

Landlords/Sublessees

1515 Garnet Mine Road Holdings Limited
Partnership
CCF PS Alla Owner, LLC
Columbia Business Center Partners L.P.
Last Mile Management
Rosenstein Henry, LLC
Squarespace, Inc.
Thrive Market, Inc.
West LA Alla Commonwealth, LLC
West LA Venture Commonwealth LLC

Insurers/Brokers

ACE American Insurance Company
Allied World Insurance Company
Axis Insurance Company
Endurance American Insurance Company
FIRST Insurance Funding
Guardian Life Insurance Company of America
IMA of Colorado, Inc.
Kaiser Permanente
Lloyds of London
National Union Fire Insurance Company of
Pittsburgh, PA
The Continental Insurance Company
Transportation Insurance Company
Travelers Casualty and Surety Company of
America
United Healthcare
Valley Forge Insurance Company
Woodruff-Sawyer & Co.

Utilities

AT&T, Inc.
Charter Communications (Spectrum)
Comcast Corp.
Waste Management of Pennsylvania, Inc.

Top 30 Unsecured Creditors

Meta Platforms, Inc
JF Hillebrand USA Inc. (dba Hillebrand)
FedEx Corporation
La Cantina Pizzolato S.R.L.
Landsberg
LangeTwins Family Winery & Vineyards
Famille Chaudière
Impact Tech, Inc.

SP Comino, LLC
Michlits Werner GmbH
Total Quality Logistics, LLC
Allegis Group Holdings, Inc. (Aerotek, Inc.)
Brex Inc.
Douglas R. Circle (dba Rancho Cañada de los
Pinos)
Terravant/Summerland
Domo, Inc
8020 Consulting LLC
Conexus Search LLC
Google, Inc.
Power Digital Marketing, Inc.
Awesome OS, Inc. (Offsourcing, Inc.)
Atticus Publishing, LLC
Laffort USA, Inc.
Republic National Distributing Company of CA
(RNDC CA)
Mendocino Wine Co.
Kaiser Consulting, LLC
Los Angeles Philharmonic Association
Datasite LLC
Vin-Global LLP
Toppan Merrill USA Inc.

Governmental and Taxing Authorities

Alabama Alcoholic Beverage Control Board
Alabama Department of Labor
Alabama Department of Revenue
Alabama Securities Commission
Alaska Department of Labor
Alaska Department of Revenue
Alaska Division of Banking & Securities
Alcohol & Marijuana Control Office
Alcohol and Tobacco Commission
Alcohol Beverage Control Bureau
Alcoholic Beverage Control Administration
Alcoholic Beverage Control Enforcement
Alcoholic Beverage Control Office
Alcoholic Beverage Law Enforcement
Commission (ABLE)
Alcoholic Beverage Regulation Administration
Alcoholic Beverages Control Commission
Arizona Department of Finance and
Administration
Arizona Department of Liquor Licenses and
Control
Arizona Department of Revenue
Arkansas Department of Labor
Arkansas Securities Department

Bureau of Alcoholic Beverages and Lottery
Operations
California Department of Toxic Substances
Control
California Air Resources Board
California Board of Equalization
California Department Consumer Affairs
California Department of Alcoholic Beverage
Control
California Department of Business Oversight
California Department of Conservation
California Department of Healthcare
California Department of Tax and Fee
Administration
California Department of Water Resources
California Environmental Protection
California Franchise Tax Board
California Integrated Waste Management Board
California State Controller Office
California Unemployment Insurance
Centers for Disease Control & Prevention
Central District of California
City of Santa Monica, CA
Colorado Department of Labor and
Employment
Colorado Department of Revenue
Colorado Department of Revenue-Liquor
Enforcement Division
Colorado Division of Securities
Commonwealth of Massachusetts
Commonwealth of Puerto Rico Attorney
General
Comptroller of Maryland
Connecticut Department of Consumer
Protection
Connecticut Department of Labor
Connecticut Department of Revenue Services
Connecticut Securities and Business
Connecticut Commissioner of Revenue Services
Connecticut State Treasurer
Delaware Department of Justice
Delaware Department of Labor
Delaware Division of Revenue
Delaware Investor Protection Unit
Department of Liquor Control County of
Hawaii
Department of Liquor Control County of Kauai
District of Columbia
District of Columbia Attorney General
District of Columbia Department of
Employment Services

District of Columbia Treasurer
Division of Alcohol and Tobacco Control
Division of Alcoholic Beverages & Tobacco
Division of Commercial Licensing and
Regulation Liquor Enforcement and
Compliance
Division of Liquor Control
Division of Special Taxes
Eastern District of California
Eastern District of Pennsylvania
Environmental Protection Agency - Region 3
Environmental Protection Agency - Region 9
Federal Trade Commission
Florida Department of Labor
Florida Department of Revenue
Florida Division of Alcoholic Beverages and
Tobacco
Florida Office of Financial Regulation
Georgia Department of Labor
Georgia Department of Revenue Alcohol &
Tobacco Tax Division
Georgia Governor's Office
Guam Attorney General
Guam Department of Labor
Hawaii Department of Commerce
Hawaii Department of Labor and Industrial
Relations
Hawaii Department of Taxation
Hawaii Securities Branch
Hawaii City & County of Honolulu
Hawaii County of Kauai
Hawaii County of Maui
Idaho Department of Labor
Idaho State Liquor Dispensary
Idaho State Tax Commission
Illinois Alcohol, Tobacco and Fuel Division
Illinois Chicago Department of Finance
Illinois Department of Labor
Illinois Department of Revenue
Illinois Liquor Control Commission
Illinois Securities Department
Indiana Department of Labor
Indiana Department of Revenue
Indiana Securities Division
Industrial Commission of Arizona
Iowa Alcoholic Beverages Division
Iowa Department of Revenue
Iowa Insurance Division
Iowa Workforce Development
Kansas Department of Labor

Kansas Department of Revenue Alcohol
Beverage Control
Kansas Liquor Enforcement Tax
Kansas Miscellaneous Tax
Kansas Securities Commissioner
Kentucky Alcoholic Beverage Control
Department
Kentucky Department of Revenue
Kentucky Labor Cabinet
Kentucky Securities Division
Louisiana Department of Revenue
Liquor Commission City and County of
Honolulu
Louisiana Department of Revenue Alcohol and
Tobacco Control Office
Louisiana Securities Division
Louisiana Workforce Commission
Maine Bureau of Alcoholic Beverages and
Lottery Op
Maine Bureau Consumer Credit Protection
Maine Department of Labor
Maine Division of Liquor Licensing
Maine Liquor Licensing & Inspection Unit
Maine Office of Securities
Maine Revenue Services
Maryland Department of Labor
Maryland Field Enforcement Division
Maryland Office of the Comptroller Maryland
– Worcester County Liquor Control
Board
Massachusetts Alcohol & Bev. Control
Massachusetts Department of Labor
Massachusetts Department of Revenue
Massachusetts Office of Consumer Affairs
Massachusetts Securities Division
Michigan Department of Licensing &
Regulatory Affairs
Michigan Corporations, Securities
Michigan Department of Treasury
Michigan Liquor Control Commission
Michigan Workforce Development Agency
Middle District of Pennsylvania
Minnesota Department of Labor and Industry
Minnesota Department of Public Safety Alcohol
and Gambling Enforcement Division
Minnesota Department of Revenue
Mississippi Department of Agriculture
Mississippi Department of Employment
Security
Mississippi Securities Division
Mississippi State Tax Commission

Missouri Department of Labor
Missouri Department of Revenue
Montana Commissioner of Securities
Montana Department of Labor and Industry
Montana Department of Revenue
Montana Liquor License Bureau
Montana Office of Consumer Protection
Montgomery County Alcohol Beverage
Services
Nebraska Department of Revenue
Nebraska Bureau of Securities
Nebraska Department of Labor
Nebraska Department of Revenue
Nebraska Liquor Control Commission
Negociado de Impuesto al Consumo
Nevada Consumer Affairs
Nevada Department of Taxation
Nevada Department of Taxation -Sales/Use
Nevada Office of the Labor Commissioner
New Hampshire Bureau of Securities
Regulations
New Hampshire Department of Labor
New Hampshire Department of Revenue Admin
New Hampshire State Liquor Commission
New Jersey Bureau of Securities
New Jersey Department of Labor
New Jersey Department of Law and Public
Safety Division of Alcoholic Beverage
Control
New Jersey Department of the Treasury
New Mexico Department of Labor
New Mexico Regulation & Licensing
Department
New Mexico Securities Division
New Mexico Taxation and Revenue
New York Department of Finance
New York Investor Protection Bureau
New York State Department of Labor
New York State Department of State
New York State Liquor Authority Division of
Alcoholic Beverage Control
New York State Sales Tax Processing
North Carolina Alcoholic Beverage Control
Commission
North Carolina Department of Labor
North Carolina Department of Revenue
North Carolina Department of Agriculture
North Carolina Department of Revenue
North Carolina Securities Division
North Dakota Department of Labor
North Dakota Office of State Tax

Commissioner

North Dakota Securities Department
 North Dakota Tax Commissioner
 Northern District of California
 Northern Mariana Islands Attorney Gen
 Occupational Safety & Health Admin.
 Office of Secretary of State of California
 Office of Secretary of State of Pennsylvania
 Office of Secretary of State of Alabama
 Office of Secretary of State of Alaska
 Office of Secretary of State of American Samoa
 Office of Secretary of State of Arizona
 Office of Secretary of State of Arkansas
 Office of Secretary of State of California
 Office of Secretary of State of Colorado
 Office of Secretary of State of Connecticut
 Office of Secretary of State of Delaware
 Office of Secretary of State of District of
 Columbia
 Office of Secretary of State of Florida
 Office of Secretary of State of Georgia
 Office of Secretary of State of Guam
 Office of Secretary of State of Hawaii
 Office of Secretary of State of Idaho
 Office of Secretary of State of Illinois
 Office of Secretary of State of Indiana
 Office of Secretary of State of Iowa
 Office of Secretary of State of Kansas
 Office of Secretary of State of Kentucky
 Office of Secretary of State of Louisiana
 Office of Secretary of State of Maine
 Office of Secretary of State of Maryland
 Office of Secretary of State of Massachusetts
 Office of Secretary of State of Michigan
 Office of Secretary of State of Minnesota
 Office of Secretary of State of Mississippi
 Office of Secretary of State of Missouri
 Office of Secretary of State of Montana
 Office of Secretary of State of Nebraska
 Office of Secretary of State of Nevada
 Office of Secretary of State of New Hampshire
 Office of Secretary of State of New Jersey
 Office of Secretary of State of New Mexico
 Office of Secretary of State of New York
 Office of Secretary of State of North Carolina
 Office of Secretary of State of North Dakota
 Office of Secretary of State of Ohio
 Office of Secretary of State of Oklahoma
 Office of Secretary of State of Oregon
 Office of Secretary of State of Pennsylvania
 Office of Secretary of State of Puerto Rico

(PDP)

Office of Secretary of State of Rhode Island
 Office of Secretary of State of South Carolina
 Office of Secretary of State of South Dakota
 Office of Secretary of State of Tennessee
 Office of Secretary of State of Texas
 Office of Secretary of State of U.S. Virgin
 Islands
 Office of Secretary of State of Utah
 Office of Secretary of State of Vermont
 Office of Secretary of State of Virginia
 Office of Secretary of State of Washington
 Office of Secretary of State of West Virginia
 Office of Secretary of State of Wisconsin
 Office of Secretary of State of Wyoming
 Office of Tax and Revenue
 Office of the Alcoholic Beverage Control
 Commissioner
 Ohio Bureau of Employment Services
 Ohio Department of Commerce
 Ohio Department of Liquor Control
 Ohio Department of Taxation
 Ohio Division of Securities
 Oklahoma Department of Consumer Credit
 Oklahoma Department of Labor
 Oklahoma Securities Commission
 Oklahoma Tax Commission
 Oregon Bureau of Labor and Industries
 Oregon Department of Justice
 Oregon Department of Revenue
 Oregon Division of Financial Regulation
 Oregon Liquor Control Commission
 Pennsylvania Department of Banking
 Pennsylvania Department of Revenue
 Pennsylvania Department of Human
 Pennsylvania Department of Labor and Industry
 Pennsylvania Department of State
 Pennsylvania Liquor Control Board
 Pennsylvania Office of Attorney General
 Pennsylvania State Treasury
 Pension Benefit Guaranty Corp
 Puerto Rico Department De Asuntos
 Puerto Rico Department of Labor
 Rhode Island Department of Business
 Rhode Island Department of Labor and Training
 Rhode Island Division of Taxation
 Securities and Exchange Commission
 Society for Corporate Governance
 South Carolina Department of Labor
 South Carolina Department of Revenue &
 Taxation

South Carolina Securities
 South Dakota Department of Labor
 South Dakota Department of Revenue
 South Dakota Division of Insurance
 Southern District of California
 State of Alabama Attorney General
 State of Alaska Attorney General
 State of American Samoa Attorney General
 State of Arizona Attorney General
 State of Arkansas Attorney General
 State of California
 State of California Attorney General
 State of California Labor
 State of Colorado Attorney General
 State of Connecticut
 State of Connecticut Attorney General
 State of Delaware
 State of Delaware Attorney General
 State of Florida Attorney General
 State of Georgia Attorney General
 State of Hawaii Attorney General
 State of Idaho Attorney General
 State of Illinois Attorney General
 State of Indiana Attorney General
 State of Iowa Attorney General
 State of Kansas Attorney General
 State of Kentucky Attorney General
 State of Louisiana Attorney General
 State of Louisiana Attorney General
 State of Maine Attorney General
 State of Maryland Attorney General
 State of Massachusetts Attorney General
 State of Michigan
 State of Michigan Attorney General
 State of Minnesota Attorney General
 State of Mississippi Attorney General
 State of Missouri Attorney General
 State of Montana Attorney General
 State of Nebraska Attorney General
 State of Nevada Attorney General
 State of New Hampshire Attorney General
 State of New Jersey Attorney General
 State of New Mexico Attorney General
 State of New York Attorney General
 State of North Carolina Attorney General
 State of North Dakota Attorney General
 State of Ohio Attorney General
 State of Oklahoma Attorney General
 State of Oregon Attorney General
 State of Pennsylvania Attorney General
 State of Rhode Island Attorney General

State of South Carolina Attorney General
 State of South Dakota
 State of South Dakota Attorney General
 State of Tennessee Attorney General
 State of Texas Attorney General
 State of Utah Attorney General
 State of Vermont Attorney General
 State of Virgin Islands Attorney General
 State of Virginia Attorney General
 State of Washington Attorney General
 State of Washington Liquor Control Board
 State of West Virginia Attorney General
 State of Wisconsin Attorney General
 State of Wyoming Attorney General
 Tennessee Alcoholic Beverage Commission
 Tennessee Department of Commerce
 Tennessee Department of Labor
 Tennessee Department of Revenue
 Tennessee Securities Division
 Texas Alcoholic Beverage Commission
 Texas Comptroller of Public Accounts
 Texas State Comptroller
 Texas State Securities Board
 Texas Workforce Commission
 U.S. Department of State
 U.S. Dept Health & Human Services
 U.S. Consumer Product Safety Commission
 U.S. Customs and Border Protection
 U.S. Department of Agriculture
 U.S. Department of Justice
 U.S. Department of the Treasury Alcohol and
 Tobacco Tax and Trade Bureau
 U.S. Department of Treasury
 U.S. Environmental Protection Agency
 U.S. Food and Drug Administration
 United States Department of Labor
 United States Internal Revenue Service
 United States Treasury
 Utah Department of Alcoholic Beverage
 Control
 Utah Department of Commerce
 Utah Division of Securities
 Utah Labor Commission
 Utah State Tax Commission
 Vermont Agency of Agriculture, Food
 Vermont Department of Labor and Industry
 Vermont Department of Taxes
 Vermont Securities Division
 Virgin Islands Department of Labor
 Virgin Islands Department of Licensing
 Virginia Alcoholic Beverage Control Authority

Virginia Department of Alcoholic Beverage
Control
Virginia Department of Taxation
Virginia Division of Labor and Industry
Virginia Division of Securities & Retail
Franchising
Washington Department of Labor and Industries
Washington Department of Revenue
Washington Securities Division
Washington State Department of Revenue
Washington State Liquor Control Board
Washington State Liquor and Cannabis Board
West Virginia Alcohol Beverage Control
Commission Enforcement & Licensing
Division
West Virginia Division of Labor
West Virginia Securities Commission
West Virginia State Tax Department
Western District of Pennsylvania
Wisconsin Alcohol & Tobacco Enforcement
Wisconsin Department of Agriculture
Wisconsin Department of Revenue
Wisconsin Department of Workforce
Development
Wisconsin Division of Securities
Wyoming Department of Revenue
Wyoming Liquor Commission
Wyoming Liquor Division

Schepacarter, Richard
Vara, Andrew
Villagrana, David

Bankruptcy Judges

Chan, Ashely M.
Dorsey, John T.
Goldblatt, Craig T.
Owens, Karen B.
Shannon, Brendan L.
Silverstein, Laurie Selber
Stickles, J. Kate
Walrath, Mary F.

Office of the United States Trustee

Buchbinder, David
Casey, Linda
Fox, Timothy J., Jr.
Hackman, Benjamin
Leamy, Jane
McCollum, Hannah M.
McMahon, Joseph
Richenderfer, Linda
Sarkessian, Juliet

Schedule 2

Connections with Parties-in-Interest

CRC has worked on wholly unrelated matters in the past, may currently work on wholly unrelated matters and may work on wholly unrelated matters in the future. No connections were found with parties-in-interest.